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business, charitable, medical or moving expense purposes.

Nov. 17, 2019



The Internal Revenue Service has issued guidance for taxpayers with certain deductible expenses to reflect changes resulting from the Tax Cuts and Jobs Act (TCJA).

[Revenue Procedure 2019-46 \(PDF\)](#), posted on IRS.gov, updates the rules for using the optional standard mileage rates in computing the deductible costs of operating an automobile for business, charitable, medical or moving expense purposes.

The guidance also provides rules to substantiate the amount of an employee's ordinary and necessary travel expenses reimbursed by an employer using the optional standard mileage rates. Taxpayers are not required to use a method

described in this revenue procedure and may instead substantiate actual allowable

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The TCJA also suspended the deduction for moving expenses. However, this suspension does not apply to a member of the Armed Forces on active duty who moves pursuant to a military order and incident to a permanent change of station.

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